



Commonwealth of Virginia

Auditor of Public Accounts

P.O. Box 1295

Richmond, Virginia 23218

Walter J. Kucharski, Auditor

July 2, 2004

The Honorable Peter L. Tribble
Chief Judge
County of Caroline General District Court
P.O. Box 180
Fredericksburg, VA 22404

As part of our audit of the Virginia District Court System, we have audited the cash receipts and disbursements of the County of Caroline General District Court and the Fifteenth Judicial District Magistrate's Office for the period April 1, 2003 through March 31, 2004.

Our primary objectives were to test the accuracy of financial transactions recorded on the Court's financial management system and in the Magistrates' records; evaluate the Court's and the Magistrates' internal controls; and test compliance with significant state laws, regulations, and policies. However, our audit was more limited than would be necessary to provide assurance on the internal controls or on overall compliance with applicable laws, regulations, and policies.

The results of our tests found the Court and Magistrate's Office properly stated, in all material respects, the amounts recorded and reported in the court's financial management system and the magistrate's records, no material weaknesses in the internal controls, and no instances of noncompliance with applicable laws, regulations, and policies.

We acknowledge the cooperation extended to us by the Court and Magistrates during this engagement.

A handwritten signature in black ink, reading "Walter J. Kucharski".

AUDITOR OF PUBLIC ACCOUNTS

WJK:aom

cc: The Honorable John R. Stevens, Judge
Terry M. Southworth, Clerk
Phillip R. Hemming, Chief Magistrate

Paul Delosh, Director of Technical Assistance
Supreme Court of Virginia

The Honorable Peter L. Tribble
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County of Caroline General District Court
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1 Report File
1 Working Papers